

LAC The Legislative Audit Council (LAC) is the oversight agency of the South Carolina General Assembly. We perform independent, objective performance audits of state operations. This type of evaluation is central to accountability in the management of public resources.

The Agency

Established in 1975, the Council is composed of three public members, one of whom must be a CPA, and six legislative members who serve ex officio. Elected in a joint session of the General Assembly, public members serve six-year terms. Members serving ex officio are:

- The Speaker of the House of Representatives and the Lieutenant Governor, or designees chosen by them from the General Assembly.
- The chairmen of the Senate and House Judiciary Committees, and the Senate Finance and House Ways and Means Committees, or designees chosen by them from committee membership.

The Director is appointed by the Council members and serves four-year terms.

It was the intent of the General Assembly in creating LAC that its work be free from partisan politics. Thus, by law, any member of the General Assembly, or anyone having served in the preceding two years, cannot be elected as a public member. Only the public members can vote on issues relating to audits or personnel.

To further ensure that our work is independent, audits are conducted in strict accordance with

generally accepted government auditing standards (GAGAS) established by the Comptroller General of the United States and endorsed by the American Institute of Certified Public Accountants.

Serving the General Assembly

We provide a number of services to the General Assembly, including program evaluations, compliance audits, economy and efficiency reviews, limited-scope audits, special investigations, briefings, testimony, and other governmental research and assistance.

Projects may be very limited in scope and require only a few months to complete, or may involve comprehensive review of an agency, requiring extensive fieldwork.

LAC Studies Usually Address

- Ways in which agencies may operate more economically and efficiently.
- Whether the agency or program is operating within legislative intent and in compliance with statutes and regulations.
- Whether desired program results or benefits established by the General Assembly are being achieved.

Our work may include some aspects of financial audits, such as review of contracts, grants, and internal control systems. However, our work does not duplicate that of the Office of the State Auditor, which performs year-end financial and compliance audits of all state departments, agencies, and institutions.

Audit Requests

Requests are received in writing from no fewer than five members of the General Assembly, or its committees. Other audits are mandated by resolution or statute, such as regulatory boards under the "sunset law."

Council members evaluate and schedule requests using criteria such as the importance of the issue to the General Assembly, the impact of the program or agency, the amount of public funds affected, and the existing workload of the staff.

We encourage members and committees of the General Assembly to submit audit requests.

The Audit Process

After a request is approved, a team of three or four auditors prepares an audit plan which documents the research approach, the resource requirements, and projected deadlines. The planning process determines the most cost-effective approach which will satisfy the objectives of the study.

When the research is completed, a draft report is prepared which is reviewed internally to verify the work meets standards (GAGAS) from inception to completion.

Subsequently, the audited agency(s) receives a confidential draft for review and comment. A final report containing any comments the agency wishes to address is released to the General Assembly and the public.

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Legislative Audit Council
400 Gervais Street
Columbia, SC 29201

Staff

Our audit staff includes CPAs, attorneys, and professional auditors. Most staff have earned advanced degrees and/or professional certification with backgrounds in education, economics, law, criminology, computer science, journalism, english, planning, public administration, and policy analysis.

Professional competencies are enhanced by staff receiving a minimum of 80 training hours every two years.

In August 1990 and August 1991, respectively, we received from the National Legislative Program Evaluation Society of the National Conference of State Legislatures these awards.

- National Award for Excellence in Performance Auditing
- National Award for Excellence in Research Design and Methodology

These awards identified LAC as the top legislative performance audit organization in the country.

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South Carolina General Assembly

Legislative Audit Council

400 Gervais Street
Columbia, SC 29201

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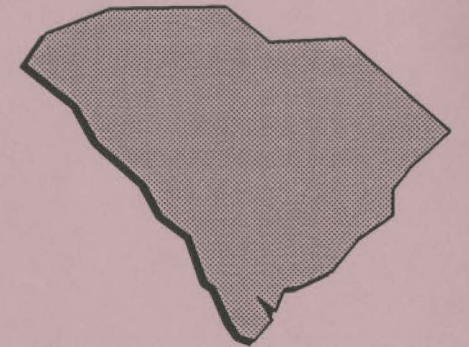
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South Carolina Legislative Audit Council